

2015 Biennium Report on Internal Service and Enterprise Funds

Fund	Fund Name	Agency #	Agency Name	Program Name		
06042	Single Audit Review	61010	Administration	State Accounting Division		

	Actual FY10	Actual FY11	Actual FY12	Budgeted FY13	Budgeted FY14	Budgeted FY15
Operating Revenues:						
Fee revenue						
Revenue from Audit Review Roster Fees	5,500	5,300	5,200	1,000	22,500	22,500
Revenue from Annual Report Filing Fees	350,815	357,760	364,340	355,800	370,600	370,600
Net Fee Revenue	356,315	363,060	369,540	356,800	393,100	393,100
Other Operating Revenues	6	-	15,374	-	-	-
Total Operating Revenue	356,321	363,060	384,914	356,800	393,100	393,100
Operating Expenses:						
Personal Services	219,274	307,584	295,709	291,286	315,981	315,780
Other Operating Expenses	83,836	78,094	86,762	89,310	95,280	94,931
Total Operating Expenses	303,110	385,678	382,471	380,596	411,261	410,711
Operating Income (Loss)	53,211	(22,618)	2,443	(23,796)	(18,161)	(17,611)
Nonoperating Revenues (Expenses):						
Gain (Loss) Sale of Fixed Assets	-	-	-	-	-	-
Federal Indirect Cost Recoveries	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Income (Loss) Before Operating Transfers	53,211	(22,618)	2,443	(23,796)	(18,161)	(17,611)
Operating Transfers Out (Note 13)	-	-	-	-	-	-
Change in net assets	53,211	(22,618)	2,443	(23,796)	(18,161)	(17,611)
Total Net Assets- July 1 - As Restated	306,246	359,457	336,839	339,282	315,486	297,325
Prior Period Adjustments	-	-	-	-	-	-
Cumulative effect of account change	-	-	-	-	-	-
Total Net Assets - July 1 - As Restated	306,246	359,457	336,839	339,282	315,486	297,325
Net Assets- June 30	359,457	336,839	339,282	315,486	297,325	279,714
60 days of expenses						
(Total Operating Expenses divided by 6)	50,518	64,280	63,745	63,433	68,544	68,452

Requested Rates for Enterprise Funds						
Fee/Rate Information						
	Actual FY 10	Actual FY 11	Actual FY 12	Budgeted FY 13	Budgeted FY 14	Budgeted FY 15
Variable fee, as follows:						
Major Fee:	Local Government Report Filing Fee:					
Annual revenues less than \$200,000	\$0	\$0	\$0	\$0	\$0	\$0
Annual revenues equal to or greater than \$200,000, but less than \$500,000	\$0	\$0	\$0	\$0	\$0	\$0
Annual revenues equal to or greater than \$500,000, but less than \$1,000,000	\$435	\$435	\$435	\$435	\$435	\$435
Annual revenues equal to or greater than \$1,000,000, but less than \$1,500,000	\$635	\$635	\$635	\$635	\$635	\$635
Annual revenues equal to or greater than \$1,500,000, but less than \$2,500,000	\$760	\$760	\$760	\$760	\$760	\$760
Annual revenues equal to or greater than \$2,500,000, but less than \$5,000,000	\$845	\$845	\$845	\$845	\$845	\$845
Annual revenues equal to or greater than \$5,000,000, but less than \$10,000,000	\$890	\$890	\$890	\$890	\$890	\$890
Annual revenues are equal to or greater than \$10,000,000, but less than \$50,000,000	\$965	\$965	\$965	\$965	\$965	\$965
Annual revenues are equal to or greater than \$50,000,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Minor Fee:	Auditor Roster Fee:					
Annual Fee	Annual Fee:	Annual Fee:	Annual Fee:	Annual Fee:	Annual Fee:	Annual Fee:
	\$100	\$100	\$100	\$100	\$100	\$100

	Actual FY10	Actual FY11	Actual FY12	Estimated FY13	Estimated FY14	Estimated FY15
Working Capital (November)	227,356	351,516	366,738	342,942	324,781	307,170
Note: Because of the timing of revenue collections, the low point on working capital for this fund is in November of each year.						
*Note: This analysis does not include OPEB expenses.						

Authority

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Inflation/Deflation
2015 Biennium Budget

Description	Source of Changes	FY 2014	FY 2015
Electricity	Global Insight	2.99%	5.69%
Natural Gas	2 year negotiated contract	-25.83%	-25.83%
Laboratory Gas	Global Insight	-5.73%	-3.41%
Propane	Global Insight	-5.73%	-3.41%
Library Books	Global Insight	2.95%	5.23%
Food	Global Insight	2.95%	5.23%
Gasoline	Global Insight	-8.30%	-5.61%
Aviation Gasoline	Global Insight	-8.30%	-5.61%
Diesel Fuel	Global Insight	-8.30%	-5.61%
Jet Fuel	Global Insight	-8.30%	-5.61%
Postage Mailing	Global Insight	2.94%	5.28%
Motor Pool	Fixed cost, usage, rate	-4.44%	-2.99%